

ENCLOSURES #3

1 NEW

BY REGISTERED MAIL

Aleks KURCVEL 578-54-6786
3602 16 St.N.W. Washington, D.C. 20010
24 March 1974

FOR PERSONAL ATTENTION OF

The President, New York State Tax Commission
P.O.Box 5048 ALBANY, N.Y. 12205

Subject - Income Tax Deficiencies 1966-1972.

References - Two letters of Director of Tax Bureau, of 28 December 1973,
file # 2-29605604, and
my letter to Hearing Officer P.B.Coburn, of 2 July 1973.

Dear Mister President,

Ultimate authority and responsibility for the operation of an organization rest with its director. For this reason, and the fact that my prior efforts to resolve my tax deficiency situation of the years 1962-1965 have not brought a substantial reply, I address this letter for your attention in hopes that it will receive consideration at the executive level where a final decision can be made. I realize that this procedure is somewhat presumptuous, however, the circumstances involved are quite unusual and can not be properly evaluated by action officers bound by the letter of the law.

Highlights of the case are:

1. In 1953 the US Government brought me to this country to work in Washington, D.C. I have worked full time in Washington since that date. My family settled in New York on their arrival from a Displaced Persons camp in Europe in 1952. They have remained there for economic reasons dictated by the need for continuous employment if a 48 year old man and his 43 year old wife are to start with nothing and, in the limited number of employable years remaining, are to provide for their old age to avoid becoming dependent on welfare handouts. I will be compulsorily retired this September on my 70th birthday.
2. Understandably ignorant of the laws on arrival in the US, I sought advice of many government employees. Unfortunately, these individuals including officials of the New York Tax Commission (in 1965 and 1966), did not fully know or understand the law themselves and gave me bad information and advice concerning the interrelation of District of Columbia and New York State tax regulations.
3. On receipt of New York State Tax Commission notice on the tax deficiencies for the years 1962-65, I requested a formal conference or hearing in my letter of 4 August 1966. After numerous delays by the tax officials, including rescheduling of appointments and extended periods of silence (two in excess of a full year) the hearing finally took place on 14 December 1972. I forwarded the assessment under express duress, provided additional information bearing on the case, and requested a review of the decision in my letter to Hearing Officer P.B.Coburn on 2 July 1973. The response merely acknowledged receipt of my check and advised that time allowed for appeal with the State Supreme Court had already lapsed. I am still waiting for a reply to my request for a Tax Commission review of the decision.

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DATE 2006

4. Based on the 5 March '73 decision on tax deficiencies for 1962-1965, the above referenced Tax Commission letters now ask me to remit another \$ 4,799.19 for taxes and interests for the years 1966-1972 and also a penalty for 1972.

Because of the very long time interval I can no longer recover the taxes paid to the District of Columbia for 1966-1969 and must also deplete our meager savings for those taxes, interests and penalty at a time when we no longer can find employment.

5. Although I cannot afford legal fees, I have consulted with lawyers to learn that technically the decision of the Tax Commission is correct by the letter of the law regardless of the fact that its application is unfair. In essence, compliance with this decision requires double payment of state taxes and imposes further penalties because of the six year delay between the request for and actual conduct of the formal hearing. Also there is no need to mention its impact on our morale, nor to the fair play concept and reputation of this country.

I am grateful to the United States for allowing me to build a new life for my family. For this reason I will not violate or evade the Law of the Land. To show my good faith, however referring to the reasons for not contesting the assessments with the help of experienced lawyers as expressed in my reference letter to the Hearing Officer, I enclose here my personal check in the full amount - \$ 4,799.19 drawn on the Riggs National Bank of Washington, D.C.. At the same time I request that this check be held in escrow pending proper disposal based on your re-assessment of the tax deficiencies, or action taken on an official Petition for Redetermination of Deficiency in the event that you may not overrule the Tax Bureau's claim.

Recognizing that ignorance of the law or even erroneous advice given to an individual on his arrival to the country does not excuse him of his responsibilities, I still feel that he should receive favorable consideration in view of his compliance with the law as he understood it. If the Tax Commission still finds that the decision for 1962-65 is legally binding on 1966-72 although there have been changes in the situation during those two periods of time, in my opinion a fair and just decision in this instance could not exceed an order to pay the difference between the District of Columbia and New York State taxes for those years, plus the full amount of tax payments to the District of Columbia which can be recovered, but no assessment of interest or penalty.

In addition to the changes in my situation in Washington, D.C. from the period of 1962-65 to the period of 1966-72 which are already mentioned in the "Findings, Comments and Corrections to the Decision of New York State Tax Commission ..." sent to the Hearing Officer in the reference letter of 2 July 1973, I would like to advise you that I am using exclusively my Washington address in my intensive private historical research concerning Estonian casualties in World War II in:

- a) world- and nation-wide correspondence with potential Estonian and other sources of relevant information,
- b) in local correspondence with the representatives of foreign nations,
- c) in correspondence with, and work in US National Archives where I am admitted as a registered researcher under this address,

d) in the Library of Congress and the libraries of Washington, D.C. where I am working being registered under this address.

This is my only and professional hobby which I started in 1947 being still as a Displaced Person in Germany, and which has helped me to bear the difficulties of the forced family separation and the loss of my native country to communism.

I sincerely appreciate that you, Mister President, have taken the time to read this letter and hope that you will find a way to take positive action. Should it be necessary for me to file a formal Petition for Redetermination of Deficiency, please advise me of necessary procedures and "Rules of Practice" so that I could proceed promptly.

Sincerely

Aleks Kurgvel
Aleks KURGVEL

ATTACHED - Check # 236 (15-3 / 540)
as mentioned in the letter.

*And one copy of this letter
to*

ALEKS KURGVEL 578-54-6786
~~SALEME KURGVEL~~

No. 236

24 March 1974

15-3
540

*Pres.
Letter
and stamp*

NEW YORK STATE INCOME TAX BUREAU

\$4,799.19

FOUR THOUSAND SEVEN HUNDRED NINETY NINE AND 19/100

Dollars

The RIGGS NATIONAL BANK
WASHINGTON, D. C.
FARMERS AND MECHANICS OFFICE
WISCONSIN AVE. AND M STREETS, N. W.

Aleks Kurgvel

⑆0540⑈0003⑆ 06⑈05421250⑈

STYLE 8

THE "FARMERS" ENDORSEMENT

Aleks KURGVEL

3602 16th Street N.W.

WASHINGTON, D.C. 20010

BY REGISTERED MAIL

NEW YORK STATE TAX COMMISSION
FOR THE PERSONAL ATTENTION OF THE PRESIDENT OF THE COMMISSION
DIVISION 50

P. O. Box 5048

ALBANY, N. Y. 12205